



ANNUAL REPORT OF THE **OKLAHOMA TAX COMMISSION**

Fiscal Year Ended

June 30, 2008



**ANNUAL REPORT
OF THE
OKLAHOMA TAX COMMISSION**



**FISCAL YEAR
ENDED JUNE 30, 2008**



Information prepared by the Accounting Division of the Management Services Division and the Research Office of the Tax Policy Division. Designed by the Communications Division.

This publication was issued under the authority of the Oklahoma Tax Commission. Copies have not been printed but are available at **www.tax.ok.gov**.



OKLAHOMA TAX COMMISSION STATE OF OKLAHOMA

THOMAS E. KEMP, Chairman
JERRY JOHNSON, Vice-Chairman
CONSTANCE IRBY, Secretary-Member

2501 NORTH LINCOLN BLVD.
OKLAHOMA CITY, OK 73194-0001

To the Honorable Brad Henry, Governor,
and Members of the Oklahoma Legislature:

On behalf of the Oklahoma Tax Commission, we are pleased to submit to you and the legislative members our annual report for the fiscal year ended June 30, 2008.

Total collections from **all** sources administered by the Commission during Fiscal Year 2008 totaled \$10,739,868,452.73. Gross collections from state-levied taxes, licenses and fees, **exclusive** of city/county sales and use taxes and county lodging taxes, amounted to \$9,008,981,280.05.

We remain steadfast to our mission of serving the people of Oklahoma by promoting tax compliance through quality service and fair administration.

Respectfully submitted,



Thomas E. Kemp, Jr., Chairman



Jerry Johnson, Vice-Chairman



Constance Irby, Secretary-Member



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BACKGROUND SUMMARY OF THE OKLAHOMA TAX COMMISSION

The Oklahoma Tax Commission, from its inception in 1931, has been responsible for the collection and administration of various tax sources and the apportionment of these revenues to state funds which provide monies for education, transportation, recreation, social welfare, and the myriad of other services provided for the citizens of Oklahoma.

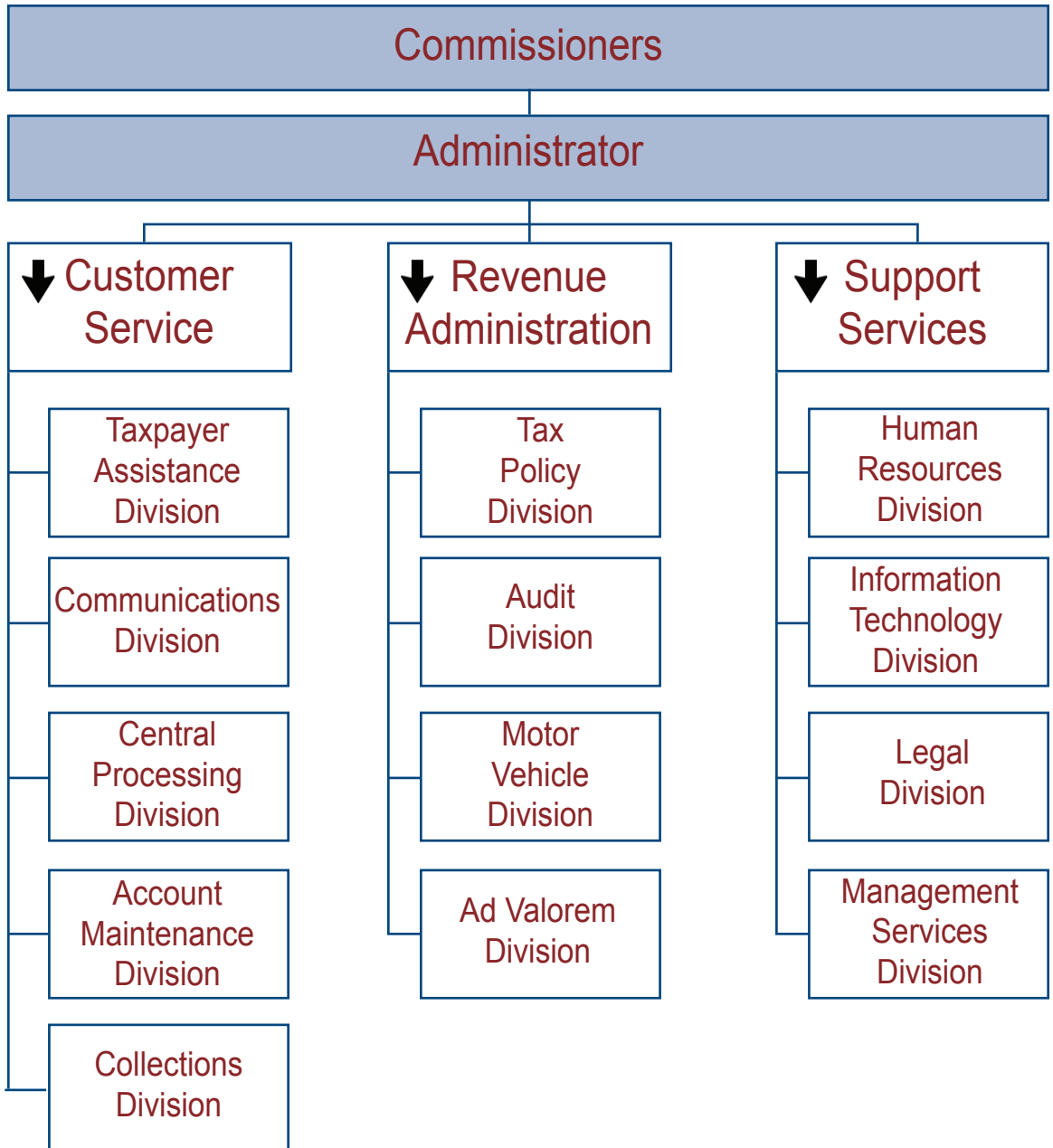
The Tax Commission is comprised of three members (Chairman, Vice-Chairman, and Secretary-Member) who are appointed by the Governor with the advice and consent of the State Senate and serve terms of six years each.

It is the Commission's responsibility to supervise the administration and enforcement of state tax laws and the collection of a majority of all state-levied taxes and fees.

The Commission directs the collection and distribution of the tax and license sources under its administration and, by statute, is responsible for apportioning such tax revenues to the various state funds. In addition, the Oklahoma Tax Commission allocates directly to local units of government certain state-collected levies earmarked to counties, school districts and municipalities. On a contract basis with individual municipalities and counties, the Tax Commission is involved with the administration, collection and distribution of city/county sales and use taxes and county lodging taxes.



OKLAHOMA TAX COMMISSION ORGANIZATIONAL CHART





REVIEW OF 2007-2008 TAXES AND COLLECTIONS

Income Tax Gross Collections

\$ 3,890,555,000.24

Refunded

\$ 668,417,312.02

Net Income Tax Revenue

\$ 3,222,137,688.22

• Individual Income Tax Net

\$ 2,862,091,652.48

• **Single:** From 1/2 of 1% of the first \$1,000 of taxable income and graduated up to \$246.50 plus 5.65% of income over \$8,700 for tax year 2007 (5.50% for tax year 2008).

• **Married:** From 1/2 of 1% of the first \$2,000 of taxable income and graduated up to \$395.00 plus 5.65% of income over \$15,000 for tax year 2007 (5.50% for tax year 2008).

Taxpayers whose filing status is Head of Household use Married rates.

The starting point to arrive at Oklahoma Taxable Income is Federal Adjusted Gross Income with certain specific exemptions.

Personal exemption: \$1,000 each.

	<u>Tax Year</u>	
Standard deduction:	<u>2007</u>	<u>2008</u>
Single	\$2,750	\$3,250
Married	5,500	6,500
Head of Household	4,125	4,875

• Corporation Income Tax Net

\$ 360,046,035.74

Flat Rate: 6% of Oklahoma Taxable Income.



REVIEW OF 2007-2008 TAXES AND COLLECTIONS, CONTINUED

Gross Production Taxes

\$ 1,266,654,634.20

• Severance Tax

\$ 1,249,985,305.22

The severance tax is a variable rate tax based on the average monthly price per barrel of oil or average monthly price per mcf of gas as determined by the Oklahoma Tax Commission. For FY 2008, the rate for oil and gas was constant at 7%.

• Petroleum Excise Tax

\$ 16,669,328.98

Oil and Gas Excise Tax: 0.095 of 1% of gross value.

Sales and Use Taxes

\$ 2,152,099,734.78

• State Sales Tax

\$ 1,972,101,510.49

Rate: 4.5% on the sale or rental of tangible personal property and from the furnishing of specific services.

• State Use Tax

\$ 179,998,224.29

Rate: 4.5% on sales price of tangible personal property purchased out-of-state for use or consumption in Oklahoma.

City/County Sales and Use Tax and County Lodging Tax

(Not included above)

Collected by the Tax Commission during the fiscal year were city sales taxes totaling **\$1,333,224,432.34** and county sales taxes totaling **\$278,717,778.28**. City use tax collections amounted to **\$97,613,056.89** and county use tax totaled **\$20,474,696.52**. County lodging taxes amounted to **\$857,208.65**.



REVIEW OF 2007-2008 TAXES AND COLLECTIONS, CONTINUED

Vehicle Taxes and Licenses	\$ 638,041,946.82
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• Aircraft Excise Tax	\$ 4,743,358.04
• Aircraft License Fees	324,056.60
• Amateur Radio Operators License	22.50
• Drivers License Reinstatement Fees	3,000,000.00
• Motor License Agent Remittances	607,530,198.70
• Motor Vehicle Rental Tax	9,529,152.68
• Overweight Truck Permit	12,868,379.50
• Vehicle Inventory Stamps	46,778.80

Motor Fuel Taxes	\$ 455,320,518.25
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• Gasoline Tax	\$ 287,351,081.20
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Rate: 16 cents per gallon on all gasoline sold, withdrawn from storage for sale or other use, and any portion used in this state of gasoline imported in fuel tanks of vehicles used for commercial purposes.

• Special Fuel Tax	\$ 18,431.52
• Diesel Tax	\$ 128,724,318.08

Rate: 16 cents per gallon on special fuels and 13 cents per gallon on diesel used to propel vehicles on the highway, and any portion used in this state of such fuels imported in fuel tanks of vehicles used commercially.

• Special Fuel Decals	\$ 197,511.27
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Rate: \$50 per year in lieu of use tax on L.P.G. used to propel automobiles, vans and pickup trucks not exceeding 1 ton capacity; \$100 for same using compressed or liquified natural gas; and \$150 for those exceeding 1 ton capacity.

• Motor Fuel Special Assessment Fee	\$ 39,029,176.18
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Rate: 1 cent per gallon on gasoline and diesel fuels. Monies used for the removal and/or replacement of leaking underground storage tanks and highway and road construction.



REVIEW OF 2007-2008 TAXES AND COLLECTIONS, CONTINUED

Cigarette and Tobacco Taxes and Licenses	\$	253,351,260.93
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• Cigarette Tax	\$	183,747,413.18
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Cigarettes: \$1.03 per pack of 20.

• Cigarette License	\$	62,487.59
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Retail: \$ 30 for a 3 year permit.

Wholesale: \$ 25 for a 1 year permit.

Distributing Agent: \$100 for a 1 year permit.

• Tobacco Products Tax	\$	27,222,030.09
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Little Cigars (cigarette size): 72 cents per pack of 20 (\$0.036 each).

Large Cigars (3 lbs. Per M or more): 12 cents each.

Smoking Tobacco: 80% of factory list price.

Chewing Tobacco: 60% of factory list price.

• Tobacco License	\$	490.00
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A \$5 annual fee is required of all tobacco handlers.

• Tribal Cigarette/Tobacco Payments	\$	42,318,840.07
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Non-compacting tribally owned/licensed stores: 75% of cigarette/tobacco excise taxes imposed by the State.

Compacting tribally owned/licensed stores: Excise tax rates as provided by each Tribal/State compact.



REVIEW OF 2007-2008 TAXES AND COLLECTIONS, CONTINUED

Beverage Taxes and Licenses

\$ 87,815,824.96

• Alcoholic Beverage Tax

\$ 31,210,006.85

Distilled spirits:	\$ 1.47 per liter.
Light wines:	\$ 0.19 per liter.
Wine more than 14% alcohol:	\$ 0.37 per liter.
Sparkling wines:	\$ 0.55 per liter.
Strong beer:	\$12.50 per barrel.

• Beverage Tax

\$ 25,344,796.15

Beer 3.2% or less: \$11.25 per 31-gallon barrel.

• Beverage License (3.2% Beer)

\$ 1,099,560.60

Retailer Manufacturer (Brew Pub): \$650

Manufacturer: \$500

Wholesale: \$250

Retail (3 year permit):

On-premise draught: \$500.00

On-premise cans and bottles only: \$350.00

Off-premise cans and bottles only: \$230.00

• Mixed Beverage Gross Receipts Tax

\$ 30,161,461.36

A tax at the rate of 13.5% is levied on the total gross receipts from the sale, preparation or service of mixed beverages; ice or nonalcoholic beverages to be mixed with alcoholic beverages; admission charges to mixed beverage establishments; and on the total retail value of complimentary or discounted mixed beverages.



REVIEW OF 2007-2008 TAXES AND COLLECTIONS, CONTINUED

Estate Tax	\$	61,346,283.01
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Estates passing to surviving spouse are exempt except for any credit from the federal government which must be paid to the State. The exemption for heirs was \$1,000,000 in calendar year 2007. Heirs are taxed at rates of one-half of one percent on the first \$10,000 and graduate up to 10% for net estates over \$10 million.

Franchise Tax and Registered Agent Fees	\$	49,368,021.18
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- **Franchise Tax**

Rate: \$1.25 for each \$1,000 or fraction thereof used or invested in an Oklahoma business enterprise.

Maximum Levy: \$20,000.

Minimum Levy: \$10. Effective 1-1-08, increased to \$250.

- **Registered Agent Fee**

Foreign corporations are assessed \$100 per year for domestic representation by the Secretary of State.

Rural Electric Cooperative Tax and License	\$	29,828,303.43
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- **Tax:** 2% of gross receipts from the sale of electric service. **\$** **29,823,119.54**

- **License:** \$1.00 for each 100 customers or fraction thereof. **\$** **5,183.89**

Realty Transfer Tax	\$	16,158,732.39
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- **Documentary Stamps:** \$0.75 for each \$500 or fraction thereof in excess of \$100 of the value of real estate transferred by a proper conveyance instrument.



REVIEW OF 2007-2008 TAXES AND COLLECTIONS, CONTINUED

Miscellaneous Taxes, Fees, Licenses

and Special Accounts.....\$ 108,441,019.86

• Admission Fees	\$ 0.00
• Bingo Tax	488,079.48
• Charity Games Tax	70,292.47
• Coin-Operated Device Decals/Distributor Permits.....	3,354,780.30
• Controlled Dangerous Substance Tax Stamps	200.00
• Driving Record Fee.....	977,050.00
• Energy Resources Assessment.....	17,860,542.23
• Farm Implement Tax Stamps.....	8,240.45
• Fireworks Licenses	46,215.00
• Freight Car Tax	677,786.24
• Group Self-Insurance Premium Tax.....	70.30
• Horse Track Gaming.....	10,569,988.17
• Income Tax Check-Offs	140,919.00
• Individual Self-Insurance Premium Tax	26,216.95
• Marginal Well Fee	411,632.70
• Multiple Injury Trust Fund	22,387,191.59
• Occupational Health and Safety Tax.....	2,348,801.29
• Organ Donor Program	164,821.98
• OTC Reimbursements	2,190,975.09
• Pari-Mutuel Tax.....	1,772,723.35



REVIEW OF 2007-2008 TAXES AND COLLECTIONS, CONTINUED

Miscellaneous Taxes, Fees, Licenses and Special Accounts • Continued

• Pick Six/Seven Wager Tax.....	32,216.67
• Printing and Revolving Fund.....	1,424,955.81
• Public Service Penalties	11,438.00
• Sales Tax Permits	724,420.76
• Sales Tax Vendors List	1,950.00
• Service Charge Fee.....	68,520.67
• Tax Security Fund	572,940.76
• Telephone Surcharge.....	920,398.58
• Tourism Gross Receipts Tax	741,705.55
• Transport and Reclaimer License Fees	69,790.85
• Unclassified Receipts	557,913.81
• Warrant Intercept Account	26,304,887.18
• Warrant Release Filing Fee	67,700.75
• Waste Tire Recycling Fee	5,835,867.52
• Workers Compensation Insurance Premium Tax	7,609,786.36

Grand Total Collections*\$9,008,981,280.05

* City/county sales and use taxes and county lodging taxes are not included.



COMPARATIVE STATEMENT OF ALL TAX COLLECTIONS OF THE PAST TWO YEARS

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
Admission Fees	\$ 0.00	\$ 0.00
Aircraft Excise Tax	4,743,358.04	4,838,459.81
Aircraft License Fees	324,056.60	391,352.83
Alcoholic Beverage Tax	31,210,006.85	29,244,617.04
Amateur Radio Operators License	22.50	4.00
Beverage License	1,099,560.60	1,111,625.00
Beverage Tax	25,344,796.15	24,892,577.19
Bingo Tax	488,079.48	979,117.27
Charity Games Tax	70,292.47	97,313.93
Cigarette License	62,487.59	74,624.02
Cigarette Tax	183,747,413.18	175,105,904.55
Coin-Operated Device Decals/Distr. Permits	3,354,780.30	3,537,531.76
Controlled Dangerous Substance Tax Stamps	200.00	140.00
Diesel Fuel Tax	128,724,318.08	125,489,117.74
Documentary Stamp Tax	16,158,732.39	17,238,183.74
Drivers License Reinstatement Fee	3,000,000.00	3,000,000.00
Drivers Record Fee	977,050.00	1,005,476.00
Energy Resources Assessment	17,860,542.23	14,218,241.76
Estate Tax	61,346,283.01	71,195,259.31
Farm Implement Tax Stamps	8,240.45	6,315.45
Fireworks License	46,215.00	44,986.03
Franchise Tax	49,368,021.18	46,131,517.38



COMPARATIVE STATEMENT OF ALL TAX COLLECTIONS OF THE PAST TWO YEARS, CONTINUED

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
Freight Car Tax	\$ 677,786.24	\$ 780,711.72
Gasoline Tax	287,351,081.20	282,451,545.32
Group Self-Insurance Premium Tax	70.30	9,653.90
Horse Track Gaming	10,569,988.17	9,951,031.85
Income Tax - Individual	3,402,323,943.24	3,413,561,488.31
Income Tax - Corporate	488,231,057.00	628,192,938.97
Income Tax - Check-Offs	140,919.00	163,690.00
Individual Self-Insurance Premium Tax	26,216.95	404,756.89
Marginal Well Fee	411,632.70	307,876.23
Mixed Beverage Gross Receipts Tax	30,161,461.36	26,226,922.10
Motor Fuel Special Assessment Fee	39,029,176.18	32,469,787.61
Motor License Agent Remittances	607,530,198.70	586,395,210.62
Motor Vehicle Rental Tax	9,529,152.68	8,640,199.56
Occupational Health & Safety Tax	2,348,801.29	2,275,830.73
Oklahoma Tax Commission Reimbursements	2,190,975.09	2,240,083.60
Organ Donor Program	164,821.98	129,768.37
Overweight Truck Permits	12,868,379.50	11,587,318.50
Pari-Mutuel Tax	1,772,723.35	1,840,352.46
Petroleum Excise Tax	16,669,328.98	13,355,742.67
Pick Six/Seven Wager	32,216.67	18,861.02
Rural Electric Co-op License	5,183.89	5,197.63



COMPARATIVE STATEMENT OF ALL TAX COLLECTIONS OF THE PAST TWO YEARS, CONTINUED

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
Rural Electric Co-op Tax.....	\$ 29,823,119.54	\$ 29,186,983.23
Sales Tax	1,972,101,510.49	1,820,605,119.63
Sales Tax Permits	724,420.76	680,591.00
Sales Tax Vendors List	1,950.00	2,850.00
Service Charge Fee.....	68,520.67	66,241.20
Severance Tax.....	1,249,985,305.22	987,972,285.22
Special Fuel Decals.....	197,511.27	226,285.02
Special Fuel Tax	18,431.52	19,412.75
Telephone Surcharge	920,398.58	931,128.40
Tobacco Products License.....	490.00	1,935.00
Tobacco Products Tax	27,222,030.09	26,371,609.15
Tourism Gross Receipts Tax.....	741,705.55	5,599,893.88
Transport & Reclaimer Permits	69,790.85	38,203.74
Tribal Cigarette/Tobacco Payments.....	42,318,840.07	31,367,773.20
Use Tax.....	179,998,224.29	169,913,819.65
Vehicle Revenue Tax Stamps.....	46,778.80	46,010.20
Warrant Release Filing Fee	67,700.75	78,317.17
Waste Tire Recycling Fee.....	5,835,867.52	5,593,634.03
Workers Comp. Insurance Premium Tax.....	7,609,786.36	7,632,075.40
Total Tax, License, Fee and Permit Collections	\$ 8,957,721,952.90	\$ 8,625,945,500.74



COMPARATIVE STATEMENT OF ALL TAX COLLECTIONS OF THE PAST TWO YEARS, CONTINUED

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
Miscellaneous Accounts		
Multiple Injury Trust Fund	\$ 22,387,191.59	\$ 31,370,629.41
Printing & Revolving Fund	1,424,955.81	1,119,992.57
Public Service Penalties	11,438.00	788,122.13
Tax Security Fund	572,940.76	740,272.78
Unclassified Receipts	557,913.81	262,461.04
Warrant Intercept Account	26,304,887.18	25,615,703.04
Total Miscellaneous Collections	\$ 51,259,327.15	\$ 59,897,180.97
Grand Total Collections*		
	\$ 9,008,981,280.05	\$ 8,685,842,681.71

* City/county sales and use taxes and county lodging taxes are not included.

N.A. = Not Applicable



APPORTIONMENT OF STATUTORY REVENUES

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
Ad Valorem Reimbursement Fund	\$ 31,406,474.89	\$ 33,350,976.44
Adaptive Grant Program/Mental Retardation Revolving Fund.....	26,517.00	26,763.00
Adoption Creates Families	1,650.00	1,575.00
Ag-N-Class Fund	6,312.00	6,672.00
Animal Friendly Revolving Fund.....	7,760.00	7,140.00
Attorney General Revolving Fund	280.00	280.00
Belle Maxine Hilliard Breast & Cervical Cancer Fund	822,835.79	751,086.45
Blind and Deaf Schools Fund	9,804.00	12,213.00
Boy Scouts of America	1,360.00	1,500.00
Breast Cancer Act Revolving Fund.....	35,990.00	39,570.00
Cancer Center Service Revolving Fund	5,775,567.68	5,272,564.73
Capital Improvement Program.....	6,518.00	5.00
Child Abuse Prevention Fund	900.00	860.00
Children's Hospital Safe Kids Fund	40.00	60.00
Choose Life Assistance Revolving Fund	8,140.00	8,840.00
Circuit Engineering District Revolving Fund	249,517.52	250,457.76
Cities and Counties	22,445,735.33	21,408,358.01
Cities and Towns	33,769,132.05	33,055,586.73
Colleges and Universities	176,780.00	178,420.00
Color Oklahoma Revolving Fund.....	5,660.00	5,860.00
Commission on Marginally Producing Oil and Gas Wells.....	414,083.00	292,166.54
Common Education Technical Fund.....	47,372,298.58	45,006,999.52
Community-Based Substance Abuse Rev. Fund.....	539,000.00	604,000.00
Community Water Infra-Structure Dev. Rev. Fund ..	2,627,701.42	2,496,500.26



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
Conservation Commission Infra-Structure Revolving Fund	\$ 2,627,701.42	\$ 2,496,500.26
Corporation Commission Fund	1,000,000.00	1,000,000.00
Corporation Commission Plugging Fund	1,721,193.91	1,389,735.28
Corporation Commission Storage Tank Regulation Revolving Fund	1,000,000.00	N.A.
Counties for Ad Valorem Distribution	4,105.50	8,570.50
Counties for County Clerks	66,534.00	70,473.00
Counties for County Government	4,982,025.70	4,982,025.70
Counties for EMT's	3,840.00	4,140.00
Counties for Roads	239,038,977.94	224,106,643.40
County Bridge and Road Fund	26,331,130.17	19,163,713.23
County Fair Enhancement Fund	1,145.00	1,303.00
County Improvement Road and Bridge Rev. Fund ..	29,940,734.42	N.A.
County Road Fund	15,568,242.02	15,568,242.02
County Road Improvement Revolving Fund	21,799,303.29	21,799,303.29
Court Appointed Special Advocates	10,765.00	15,345.00
Dept. of Environmental Quality Revolving Fund	2,650,408.54	2,580,690.03
Dept. of Public Safety Revolving Fund	595,636.77	596,493.00
Dept. of Public Safety Patrol Vehicle Fund	850,000.00	850,000.00
DPS Imaging System Revolving Fund	4,990,453.00	5,061,104.25
Drug Abuse Education Revolving Fund	200.00	140.00
Education Reform Revolving Fund	522,435,459.76	540,556,250.44
Energy Resources Revolving Fund	17,836,542.23	14,194,241.76
Environmental Education Revolving Fund	13,728.00	13,176.00
Firemans Museum & Building Memorial Fund	68,680.00	69,900.00



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
4-H Club	\$ 620.00	\$ 740.00
General Revenue Fund	5,621,324,972.59	5,621,013,212.21
Health Employee & Economy Improvement.....	41,234,132.38	37,642,693.68
Heartland Scholarship Fund	2,240.00	2,500.00
High Priority State Bridge Revolving Fund	5,599,396.14	N.A.
Higher Education Capital Fund.....	47,372,298.58	45,006,999.52
Higher Education Facilities Revolving Fund.....	0.00	0.00
Higher Education Revolving Fund	342.70	356.50
Historical Society Revolving Fund	860.00	740.00
Indigent Health Care Revolving Fund.....	14,719.00	23,397.00
Individual Self-Insur. Guaranty Fund	26,174.95	403,982.82
Interstate Oil Compact Fund.....	1,116,271.88	901,304.80
Jr. Livestock Auction Scholarship Fund	2,248.00	2,227.00
Lions Club Service Foundation.....	280.00	370.00
Mental Health and Substance Abuse Fund	4,950,773.39	4,520,092.95
Motor Vehicle Drivers Education Fund	900,000.00	900,000.00
Multiple Injury Trust Fund	19,983,322.67	28,805,387.98
NASCAR Racing Plates	4,627.60	6,016.80
National Stock Car Association	402.40	523.20
OKC Bombing Memorial Fund.....	687.00	6,697.00
Okla. Dept. of Career & Tech. Education Ag. Rev. Fund	740.00	900.00
Oklahoma Aeronautics Revolving Fund	5,141,167.52	5,286,814.28
Oklahoma Building Bonds Sinking Fund	40,990,503.44	38,933,897.18
Oklahoma Capitol and Centennial Commission		
Revolving Fund	1,820.00	1,460.00
Oklahoma Common Schools.....	4,045.00	6,756.00



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
Oklahoma Health Care Authority	\$ 49,311,279.50	\$ 45,015,862.14
Oklahoma Higher Learning Access Trust	1,268,398.57	1,194,123.83
Oklahoma Law Enforcement Retirement Fund	8,337,953.65	8,075,462.35
Oklahoma Leukemia and Lymphoma Rev. Fund.....	1,830.00	N.A.
Oklahoma Pet Over-Population Fund.....	20,954.00	21,492.00
Oklahoma Road and Highway Maintenance	5,389.00	5,189.00
Oklahoma Silver Haired Legislature Program	1,138.00	2,260.00
Oklahoma Student Aid Revolving Fund.....	47,372,298.58	45,006,999.52
Oklahoma Tax Commission Fund.....	21,829,062.62 (a)	19,818,123.54 (b)
Oklahoma Tax Commission Reimbursement Fund .	7,069,923.34	6,973,118.60
Oklahoma Teachers Retirement System	263,088,314.99	239,792,016.73
Oklahoma Tourism & Passenger Rail Rev. Fund	2,850,000.00	2,850,000.00
Oklahoma Tourism Capital Improvement Rev. Fund	12,437,094.99	N.A.
Oklahoma Tourism Promotion Revolving Fund	650,976.24	5,401,289.72
Oklahoma Tourism Revolving Fund.....	6,995,865.93	N.A.
Organ Donor Revolving Fund	163,293.31	128,542.52
OSU Osteopathic Medicine Revolving Fund	5,775,567.68	5,272,564.73
Participating Tribes	18,377,286.23	19,097,877.60
Patriot License	8,040.00	6,500.00
Petroleum Storage Tank Indemnity Fund	22,375,789.80	27,427,758.04
Public Employees Safety Fund.....	1,198,900.93	1,247,821.16
Public Transit Revolving Fund	3,850,000.00	3,850,000.00
Qualified Aircraft Mfr. Ad Valorem Rebate	483,067.00	500,000.00
Railroad Maintenance Revolving Fund.....	676,249.74	782,248.22
Rebuild Okla. Access & Driver Safety Fund	137,500,000.00	50,000,000.00
Retirement of Capitol Dome Debt.....	3,635.00	1,372.00
Returned to Counties - Admission Fees	0.00	0.00



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
Returned to Counties - Aircraft Mfg. Fees	\$ 750.00	\$ 500.00
School Districts.....	335,408,874.62	315,522,231.44
Special Occupational Health and Safety Fund	2,314,986.71	2,261,874.61
State Transportation Fund	191,494,952.93	198,717,494.61
Support Oklahoma Medicaid Program	6,254.00	8,656.00
Support Oklahoma National Guard	14,109.00	15,088.00
Telecommunications for Hearing Impaired Revolving Fund.....	919,744.86	930,585.80
Tobacco Prevention & Cessation Revolving Fund...	1,233,274.10	1,125,936.72
Tourism and Recreation Capital Expenditure Revolving Fund.....	2,627,701.42	2,496,500.26
Tourism Department Rev. Fund - Route 66	4,500.00	4,220.00
Tourism Department Rev. Fund - State Parks	5,267.00	13,225.00
Trauma Care Assistance Revolving Fund	17,156,758.20	15,996,950.00
Tribal Trust Account 1695T.....	13,711,880.48	8,321,909.48
Tulsa Reconciliation Education & Scholarship Fund	1,558.00	1,264.00
Turnpike Authority Trust Fund	42,022,181.47	40,835,054.19
U.S. Olympic Committee	4,048.00	5,106.00
Urban Forest & Beauty Revolving Fund	1,880.00	1,540.00
Vocational-Technical Fund.....	599,793.19	624,267.09
Waste Tire Recycling Indemnity Fund	5,363,418.39	5,143,262.96
Wildlife Conservation Fund.....	179,644.39	172,853.54
Wildlife Diversity Fund	144,151.00	166,956.00
Workers Compensation Fraud Unit Fund	599,450.49	623,910.59
Total Apportionment.....	\$ 8,053,386,996.52	\$ 7,856,233,521.51

(a) Includes \$17,372,119.30 apportioned to O.T.C. Fund from city/county sales/use and county lodging tax retention fees.

(b) Includes \$16,215,672.60 apportioned to O.T.C. Fund from city/county sales/use and county lodging tax retention fees.

N.A. = Not Applicable



FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT

WHERE IT CAME FROM

Admission Fees\$ 0.00

Aircraft Excise Tax\$ 4,743,358.04

Aircraft License\$ 324,056.60

Cancelled Vouchers..... 61.13

Alcoholic Beverage Tax\$ 31,210,006.85

Amateur Radio

Operators License\$ 22.50

WHERE IT WENT

Cities and Towns..... \$ 0.00

County Government..... 0.00

Oklahoma Aeronautics

Revolving Fund \$ 4,731,340.25

Refunded 12,017.79

Counties-Aircraft Mfg. Fees \$ 750.00

General Revenue Fund 9,444.53

Oklahoma Aeronautics

Revolving Fund 305,372.69

Refunded 9,315.69

Reserve* (765.18)

Cities and Towns..... \$ 10,014,708.19

General Revenue Fund 20,029,416.33

Oklahoma Tax Comm. Fund .. 929,199.74

Refunded 236,682.59

General Revenue Fund \$ 22.50



FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Beverage License\$ 1,099,560.60
Cancelled Vouchers 274.56

Beverage Tax\$ 25,344,796.15

Bingo Tax\$ 488,079.48

Charity Games Tax\$ 70,292.47

Cigarette License.....\$ 62,487.59
Cancelled Vouchers 60.00

WHERE IT WENT

Community-Based Substance Abuse Revolving Fund..... \$ 539,000.00
General Revenue Fund 553,607.83
Refunded 7,227.33

General Revenue Fund \$ 25,344,751.59
Refunded 44.56

General Revenue Fund \$ 488,079.48

General Revenue Fund \$ 70,292.47

General Revenue Fund \$ 62,142.59
Refunded 405.00



FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Cigarette Tax:

Original Rate Collections..\$	41,031,695.97
Original Rate Audit Adj.	(3,223.77)
New Rate Collections	142,718,940.98
Cancelled Vouchers.....	1,198.54

WHERE IT WENT

Belle Maxine Hilliard Breast and Cervical Cancer Fund.....\$	627,397.38
Cancer Center Service Revolving Fund.....	4,406,040.19
Cities and Counties	20,361,894.42
Education Reform Rev. Fund ..	2,951,619.14
General Revenue Fund	23,926,651.89
Health Employee and Economy Improvement Fund	31,455,419.56
Mental Health and Substance Abuse Fund	3,778,642.87
Oklahoma Building Bonds Sinking Fund.....	40,990,503.44
Oklahoma Health Care Authority.....	37,615,320.37
OSU Osteopathic Medicine Revolving Fund.....	4,406,040.19
Teachers Retirement System Fund	1,425,902.97
Tobacco Prevention and Cessation Revolving Fund...	941,095.95
Trauma Care Assistance Revolving Fund.....	10,694,272.29
Refunded	167,811.06

Coin-Operated Device Decals/

Distributor Permits	\$ 3,354,780.30
Cancelled Vouchers	300.00

General Revenue Fund	\$ 3,353,332.80
Refunded	1,747.50



FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM		WHERE IT WENT	
Controlled Dangerous Substance Tax	\$ 200.00	Drug Abuse Education Revolving Fund	\$ 200.00
County Lodging Tax	\$ 857,208.65	#1695B to Counties	\$ 843,475.40
Interest Earned	1,539.96	Oklahoma Tax Comm. Fund ..	8,519.92
		Interest to Counties	1,539.96
		Refunded	5,213.33
Diesel Fuel Excise Tax	\$ 128,724,318.08	Counties for Roads	\$ 23,748,608.66
Cancelled Vouchers	4,408.55	County Bridge & Road Fund ..	3,022,878.26
		County Bridge and Road Fund (Resolution)	206,127.12
		High Priority State Bridge Revolving Fund	1,094,218.94
		Participating Tribes	3,756,476.91
		State Transportation Fund	51,648,954.92
		Refunded	1,919,461.82
		Transfer	43,332,000.00
Documentary Stamp Tax	\$ 16,158,732.39	General Revenue Fund	\$ 16,138,216.18
Cancelled Vouchers	221.55	Refunded	20,737.76
Driving Record Fee	\$ 977,050.00	General Revenue Fund	\$ 977,050.00
Energy Resources Assessment	\$ 17,860,542.23	Energy Resources Revolving Fund	\$ 17,836,542.23
		Oklahoma Tax Comm. Fund ...	24,000.00
Estate Tax	\$ 61,346,283.01	General Revenue Fund	\$ 54,556,781.19
Cancelled Vouchers	22,902.15	Refunded	6,812,403.97
Farm Implement Tax Stamps	\$ 8,240.45	General Revenue Fund	\$ 8,240.45



FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Fireworks License	\$ 46,215.00
Franchise Tax	\$ 49,368,021.18
Cancelled Vouchers	297,186.03
Freight Car Tax	\$ 677,786.24
Balance, July 1, 2007	(1,536.50)

Gasoline Tax	\$ 287,351,081.20
Cancelled Vouchers	513.75
Transfer	7,514,615.13

WHERE IT WENT

General Revenue Fund	\$ 46,215.00
General Revenue Fund	\$ 46,696,167.87
Refunded	2,969,039.34
Railroad Maint. Rev. Fund	\$ 676,249.74

Circuit Engineering District	
Revolving Fund	\$ 249,517.52
Cities and Towns	5,198,281.42
Counties for Roads	82,681,287.42
County Bridge & Road Fund ...	7,277,593.96
County Bridge and	
Road Fund (Resolution)	588,249.31
General Revenue Fund	1,299,655.05
High Priority State Bridge	
Revolving Fund	4,505,177.20
Oklahoma Aero. Rev. Fund	104,454.58
Participating Tribes	13,210,027.01
Public Transit Revolving Fund	850,000.00
State Transportation Fund	134,719,730.70
Tourism & Passenger Rail	
Revolving Fund	850,000.00
Turnpike Authority Trust Fund	42,022,181.47
Refunded	1,310,054.44

Group Self-Insurance

Premium Tax	\$ 70.30
Balance, July 1, 2007	36,403.58

Reserve*	\$ 36,473.88
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FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Horsetrack Gaming \$ 10,569,988.17

Income Tax - Corporate..... \$ 488,231,057.00

Income Tax - Individual \$3,402,323,943.24
Transfer 507.41

Income Tax Check-Offs.....\$ 140,919.00

WHERE IT WENT

Education Reform Rev. Fund... \$ 9,301,589.60
Okla. Higher Learning
Access Trust..... 1,268,398.57

Ad Valorem Reim. Fund..... \$ 3,600,645.49
Educ. Reform Revolving Fund 59,410,650.62
General Revenue Fund 279,050,025.55
Teachers Retirement Fund..... 18,003,227.45
Refunded Net of Cancelled
Vouchers..... 128,166,507.89

Ad Valorem Reim. Fund..... \$ 27,805,829.40
Education Reform Rev. Fund 231,900,616.98
General Revenue Fund 2,239,105,810.74
Okla. Tourism & Passenger
Rail Revolving Fund..... 2,000,000.00
Public Transit Rev. Fund 3,000,000.00
Qualified Aircraft Manufacturer
Ad Valorem Rebate..... 241,533.50
Rebuild Okla. Access & Driver
Safety Fund..... 137,500,000.00
Teachers Retirement Fund..... 139,029,146.86
Refunded Net of Cancelled
Vouchers..... 532,846,611.26
Transfer to Quality Jobs Prog.
Incentive Leverage Funds 7,103,450.00
Transfer to 1695Q..... 62,702,227.80
Transfer to 1695W 19,089,224.11

Blind & Deaf Schools Fund... \$ 9,804.00
Bombing Memorial Fund..... 687.00



FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Income Tax Check-Offs - continued...

Individual Self-Insurance	
Premium Tax	\$ 26,216.95
Marginal Well Fee	411,632.70
Balance, July 1, 2007	17,122.85

WHERE IT WENT

Breast Cancer Fund.....	20,970.00
Capital Improvement Program	6,518.00
County Fair Enhancement Fund..	1,145.00
Court Appointed Special Advocates	10,765.00
Indigent Health Care	14,719.00
Jr. Livestock Auction	
Scholarship Fund	2,248.00
Oklahoma Common Schools ..	4,045.00
Okla. Leukemia & Lymphoma	
Revolving Fund.....	1,830.00
Okla. Pet Overpopulation Fund..	16,874.00
Okla. Road & Highway	
Maintenance Fund	5,389.00
Okla. Silver-Haired Legislature	
Program	1,138.00
Retirement of Capitol Dome Debt	3,635.00
Support Okla. Medicaid Program..	6,254.00
Support Okla. Natl. Guard.....	14,109.00
Tulsa Reconciliation Educ. &	
Scholarship Fund	1,558.00
Wildlife Diversity Fund	19,231.00

Individual Self-Insured	
Guaranty Fund	\$ 26,174.95
Refunded	42.00
Commission on Marginal Producing	
Oil and Gas Wells	\$ 414,083.00
Oklahoma Tax Comm. Fund ...	12,806.71
Refunded	1,865.84



FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Mixed Beverage Gross

Receipts Tax.....	\$ 30,161,461.36
Cancelled Vouchers.....	5,020.22

Motor Vehicle Collections:

Motor Lic. Agent Remits ...	\$ 607,530,198.70
Motor Vehicle Rental Tax....	9,529,152.68
Drivers Lic. Reinstatement Fee	3,000,000.00
Overweight Truck Permits ..	12,868,379.50
Cancelled Vouchers	14,468.92
Transfer	74,687.51

WHERE IT WENT

General Revenue Fund	\$ 30,114,862.73
Refunded	51,618.65

Cities and Towns.....	\$ 18,556,142.44
Counties for Roads	43,593,901.02
County Government.....	4,982,025.70
County Improvement	
Road & Bridge Rev. Fund ..	29,940,734.42
County Road Fund.....	15,568,242.02
County Road Improvement	
Revolving Fund	21,799,303.29
DPS Imaging System	
Revolving Fund	4,990,453.00
DPS Patrol Vehicle Fund	850,000.00
General Revenue Fund	251,731,372.31
M.V. Driver Education Fund	900,000.00
Oklahoma Law Enforcement	
Retirement Fund	8,332,253.65
Oklahoma Tax Comm. Fund ...	1,847,878.51
OTC Reimbursement Fund.....	4,757,913.26
Public Safety Revolving Fund	594,140.00
School Districts	218,067,258.88
State Transportation Fund.....	1,856,325.52
Trauma Care Assistance	
Revolving Fund	3,137,116.00
Wildlife Conservation Fund....	179,644.39
Refunded	602,968.90
Transfer.....	729,214.00



FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Motor Fuel Special

Assessment Fee\$ 39,029,176.18

WHERE IT WENT

Corporation Comm. Fund\$ 1,000,000.00

Corporation Comm. Storage
Tank Regulation Rev. Fund 1,000,000.00

Dept. of Environmental
Quality Revolving Fund..... 2,315,194.87

Higher Ed. Facilities Rev. Fund 0.00

Petroleum Storage Tank
Indemnity Fund 22,375,789.80

State Transportation Fund 3,248,951.20

Payments to Tribes 1,410,782.31

Refunded 163,842.87

Transfer..... 7,514,615.13

Multiple Injury Trust Fund ...\$ 22,387,191.59

Cancelled Vouchers 151.68

Multiple Injury Trust Fund.... \$ 19,983,322.67

Pub. Employees Safety Fund ... 1,198,900.93

Vocational-Technical Fund 599,450.49

Workers Compensation
Fraud Unit Fund 599,450.49

Refunded 6,218.69

NASCAR License Plates

Transfer\$ 20,120.00

General Revenue Fund \$ 2,465.00

NASCAR Racing Plates..... 4,627.60

National Stock Car Association 402.40

OTC Reimbursement Fund..... 12,625.00



FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

**Occupational Health and
Safety Tax**.....\$ 2,348,801.29
Cancelled Vouchers 245.72

**Oklahoma Tax Commission
Reimbursement**\$ 2,190,975.09
Transfer (92,168.01)

Organ Donor Program.....\$ 164,821.98

Pari-Mutuel Tax\$ 1,772,723.35

Petroleum Excise Tax - Gas.. \$ 11,674,561.25
Cancelled Vouchers..... 542.43

Petroleum Excise Tax - Oil..\$ 4,994,767.73
Cancelled Vouchers..... 1,844.64

WHERE IT WENT

Special Occupational Health
and Safety Fund.....\$ 2,314,986.71
Refunded 34,060.30

OTC Reimbursement Fund...\$ 2,098,807.08

Department of Public Safety \$ 1,496.77
Oklahoma Tax Comm. Fund ... 31.90
Organ Donor Revolving Fund 163,293.31

General Revenue Fund\$ 1,772,723.35

Corp. Comm. Plugging Fund \$ 1,207,796.87
General Revenue Fund 9,451,893.08
Interstate Oil Compact Fund... 782,656.49
Refunded 232,757.24

Corp. Comm. Plugging Fund \$ 513,397.04
General Revenue Fund 4,030,405.75
Interstate Oil Compact Fund... 333,615.39
Refunded 119,194.19



FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM		WHERE IT WENT	
Pick Six/Seven Wager	\$ 32,216.67	General Revenue Fund	\$ 32,216.67
Printing & Revolving Fund	\$ 1,424,955.81	Oklahoma Tax Comm. Fund	\$ 1,441,410.22
Cancelled Vouchers	4.18	Refunded	1,030.27
Transfer	17,480.50		
Public Service Penalties	\$ 11,438.00	Counties for Ad Valorem Dist.	\$ 4,105.50
		General Revenue Fund	4,105.50
		Reserve*	3,227.00
Rural Electric Co-op License	\$ 5,183.89	General Revenue Fund	\$ 5,183.89
Rural Electric Co-op Tax... ..	\$ 29,823,119.54	General Revenue Fund	\$ 1,491,156.61
Balance, July 1, 2007	10.49	School Districts	28,331,973.42
Sales Tax - State	\$1,972,101,510.49	Educ. Reform Rev. Fund.....	\$201,318,257.56
Cancelled Vouchers.....	1,201,719.23	General Revenue Fund	1,615,259,732.31
Interest Earned.....	3,463,311.65	Oklahoma Tourism Rev. Fund	6,443,723.97
Transfer	2,839,147.69	Okla. Tourism Capital Improvement Rev. Fund.....	11,455,509.24
		Qualified Aircraft Manufacturer Ad Valorem Rebate.....	241,533.50
		Teachers Retirement Fund.....	96,232,436.67
		Refunded	48,654,495.81
Sales Tax - City	\$1,333,224,432.34	#1695B to Cities & Towns..	\$ 1,319,833,997.50
Interest Earned.....	2,314,337.90	Oklahoma Tax Comm. Fund ...	13,390,434.84
		Interest to Cities and Towns....	2,314,337.90



FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Sales Tax - County.....\$ 278,717,778.28
Interest Earned..... 481,507.98

Sales Tax Permits\$ 724,420.76
Cancelled Vouchers..... 410.00

Sales Tax Vendors List.....\$ 1,950.00

Service Charge Fee\$ 68,520.67

Severance Tax on Gas\$ 874,288,813.44
Cancelled Vouchers..... 1,250,444.64

Severance Tax on Oil.....\$ 375,696,491.78
Cancelled Vouchers..... 668,108.52

WHERE IT WENT

#1695B to Counties \$273,096,731.81
Oklahoma Tax Comm. Fund ... 2,787,177.85
Interest to Counties..... 476,228.91
Transfer..... 2,839,147.69

General Revenue Fund\$ 720,230.76
Refunded 4,600.00

Oklahoma Tax Comm. Fund \$ 1,950.00

Oklahoma Tax Comm. Fund \$ 68,495.67
Refunded 25.00

Counties for Roads\$ 61,469,140.17
General Revenue Fund 685,285,081.29
School Districts 61,469,140.17
Refunded 67,315,896.45

Common Education
Technical Fund..... \$ 47,372,298.58
Community Water Infra-Structure
Development Rev. Fund..... 2,627,701.42
Conservation Commission
Infra-Structure Rev. Fund..... 2,627,701.42
Counties for Roads 27,540,502.15
County Bridge and Road Fund.. 15,235,678.84
General Revenue Fund 139,905,066.51
Higher Educ. Capital Fund..... 47,372,298.58



FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

WHERE IT WENT

Severance Tax on Oil - continued...

Oklahoma Student Aid

Revolving Fund 47,372,298.58

School Districts 27,540,502.15

Tourism and Recreation Capital
Expenditure Rev. Fund..... 2,627,701.42

Refunded 16,142,850.65

Special Fuel Decals\$ 197,511.27

General Revenue Fund \$ 188,196.27

State Transportation Fund 9,290.00

Refunded 25.00

Special Fuel Tax.....\$ 18,431.52

Counties for Roads \$ 5,538.52

County Bridge and Road Fund.. 564.43

County Bridge and Road
Fund (Resolution) 38.25

General Revenue Fund 219.99

State Transportation Fund 11,700.59

Refunded 369.74

Special License Plates

Transfer\$ 709,094.00

Adoption Creates Family..... \$ 1,650.00

Ag-N-Class Fund 6,312.00

Animal Friendly Rev. Fund..... 7,760.00

Attorney General Rev. Fund .. 280.00

Boy Scouts of America..... 1,360.00

Breast Cancer Rev. Fund..... 15,020.00

Child Abuse Prevention Fund 900.00

Children's Hosp. Safe Kids Fund 40.00

Choose Life Assist. Rev. Fund 8,140.00

Colleges & Universities 176,780.00



FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Special License Plates - continued ...

WHERE IT WENT

Color Oklahoma Rev. Fund....	5,660.00
Counties for EMT's	3,840.00
Education Reform Rev. Fund	342.70
Environmental Educ. Rev. Fund	13,728.00
Firemans Museum and Building Memorial Fund	68,680.00
4-H Club.....	620.00
Heartland Scholarship Fund ..	2,240.00
Higher Education Rev. Fund ..	342.70
Historical Society Rev. Fund..	860.00
Law Enforcement Retirement Fund	5,700.00
Lions Club Service Foundation	280.00
Mental Retardation Rev. Fund	26,517.00
Oklahoma Capitol & Centennial Commission Fund.....	1,820.00
Okla. Dept.Career & Technology Education Ag. Rev. Fund ...	740.00
Okla. Pet Overpopulation Fund	4,080.00
Okla. Tax Comm. Reimb. Fund	200,578.00
Patriot License	8,040.00
Teachers Retirement Fund.....	5,825.90
Tourism Department Revolving Fund - Route 66.....	4,500.00
Tourism Department Revolving Fund - State Parks.....	5,267.00
U.S. Olympic Committee.....	4,048.00
Urban Forest & Beauty Rev. Fund	1,880.00
Vocational-Technical Fund.....	342.70
Wildlife Diversity Fund	124,920.00



FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Tax Security Fund\$	572,940.76
Balance, July 1, 2007	5,804,297.57
Cancelled Vouchers.....	18,200.00

Telephone Surcharge	920,398.58
Cancelled Vouchers	1,459.55

Tobacco Products License \$	490.00
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Tobacco Products Tax	\$ 27,222,030.09
Cancelled Vouchers	313.08

WHERE IT WENT

Refunded	\$ 235,271.40
Reserve*	6,160,166.93

Telecommunications for Hearing Impaired Revolving Fund \$	919,744.86
Refunded	2,113.27

General Revenue Fund	\$ 480.00
Refunded	10.00

Belle Maxine Hilliard Breast and Cervical Cancer Fund	\$ 64,208.02
Cancer Center Service Revolving Fund	450,915.16
Cities and Counties	2,083,840.91
Education Reform Rev. Fund	302,069.36
General Revenue Fund	14,424,775.57
Health Employee and Economy Improvement Fund	3,219,154.81
Mental Health and Substance Abuse Fund	386,707.17
Okla. Health Care Authority ...	3,849,560.43
OSU Osteopathic Medicine Revolving Fund	450,915.16
Teachers Retirement Fund	145,927.24



FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM		WHERE IT WENT	
Tobacco Products Tax - continued ...		Tobacco Prevention and Cessation Rev. Fund.....	96,311.98
		Trauma Care Assist. Rev. Fund	1,094,454.25
		Refunded	653,503.11
Tourism Gross Receipts Tax \$	741,705.55	General Revenue Fund	\$ 20,133.28
Cancelled Vouchers.....	6,649.89	Oklahoma Tourism Promotion Revolving Fund	650,976.24
		Refunded	61,725.00
		Reserve*	15,520.92
Transport and Reclaimer Permits	\$ 69,790.85	General Revenue Fund	\$ 69,495.85
		Refunded	295.00
Tribal Cigarette/ Tobacco Payments		Belle Maxine Hilliard Breast and Cervical Cancer Fund	\$ 131,230.39
	\$ 42,318,840.07	Cancer Center Service Revolving Fund	918,612.33
		General Revenue Fund	8,925,619.34
		Health Employee and Economy Improvement Fund	6,559,558.01
		Mental Health and Substance Abuse Fund	785,423.35
		Okla. Health Care Authority ...	7,846,398.70
		OSU Osteopathic Medicine Revolving Fund	918,612.33



FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Tribal Cigarette/Tobacco Payments - - continued ...

Unclassified Receipts	\$ 557,913.81
Balance, July 1, 2007	344,226.25
Cancelled Vouchers.....	1,304.00

Use Tax - State	\$ 179,998,224.29
Interest Earned	351,733.42
Cancelled Vouchers.....	397,737.79

Use Tax - City	\$ 97,613,056.89
Interest Earned	186,328.76

Use Tax - County	\$ 20,474,696.52
Interest Earned	39,312.49

Vehicle Revenue Tax Stamps	\$ 46,778.80
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WHERE IT WENT

Tobacco Prevention and Cessation Rev. Fund.....	195,866.17
Trauma Care Assist. Rev. Fund	2,230,915.66
Tribal Trust Account 1695T	13,711,880.48
Refunded	94,723.31

General Revenue Fund	\$ 278,501.99
Refunded	8,879.12
Reserve*	616,062.95

Educ. Reform Rev. Fund.....	\$ 17,250,313.80
General Revenue Fund	138,238,802.02
Oklahoma Tourism Rev. Fund	552,141.96
Oklahoma Tourism Capital Improvement Rev. Fund....	981,585.75
Teachers Retirement Fund.....	8,245,847.90
Refunded	15,479,004.07

#1695U to Cities	\$ 96,631,817.08
Oklahoma Tax Comm. Fund ..	981,239.81
Interest to Cities	186,328.76

#1695U to Counties	\$ 20,269,949.64
Oklahoma Tax Comm. Fund ..	204,746.88
Interest to Counties.....	39,312.49

General Revenue Fund	\$ 46,778.80
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FISCAL YEAR 2007-2008

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Warrant Intercept Account..\$ 26,304,887.18

Warrant Release Filing Fee \$ 67,700.75
Balance, July 1, 2007 93,301.06

Waste Tire Recycling Fee ...\$ 5,835,867.52
Cancelled Vouchers..... 243.41

**Workers Compensation
Insurance Premium Tax \$** 7,609,786.36

WHERE IT WENT

Transfer to 1695S \$ 26,304,379.77
Transfer..... 507.41

Counties for County Clerks.. \$ 66,534.00
Reserve* 94,467.81

Dept. of Environmental
Quality Revolving Fund ... \$ 335,213.67
Oklahoma Tax Comm. Fund .. 131,170.57
Waste Tire Recycling
Indemnity Fund 5,363,418.39
Refunded 6,308.30

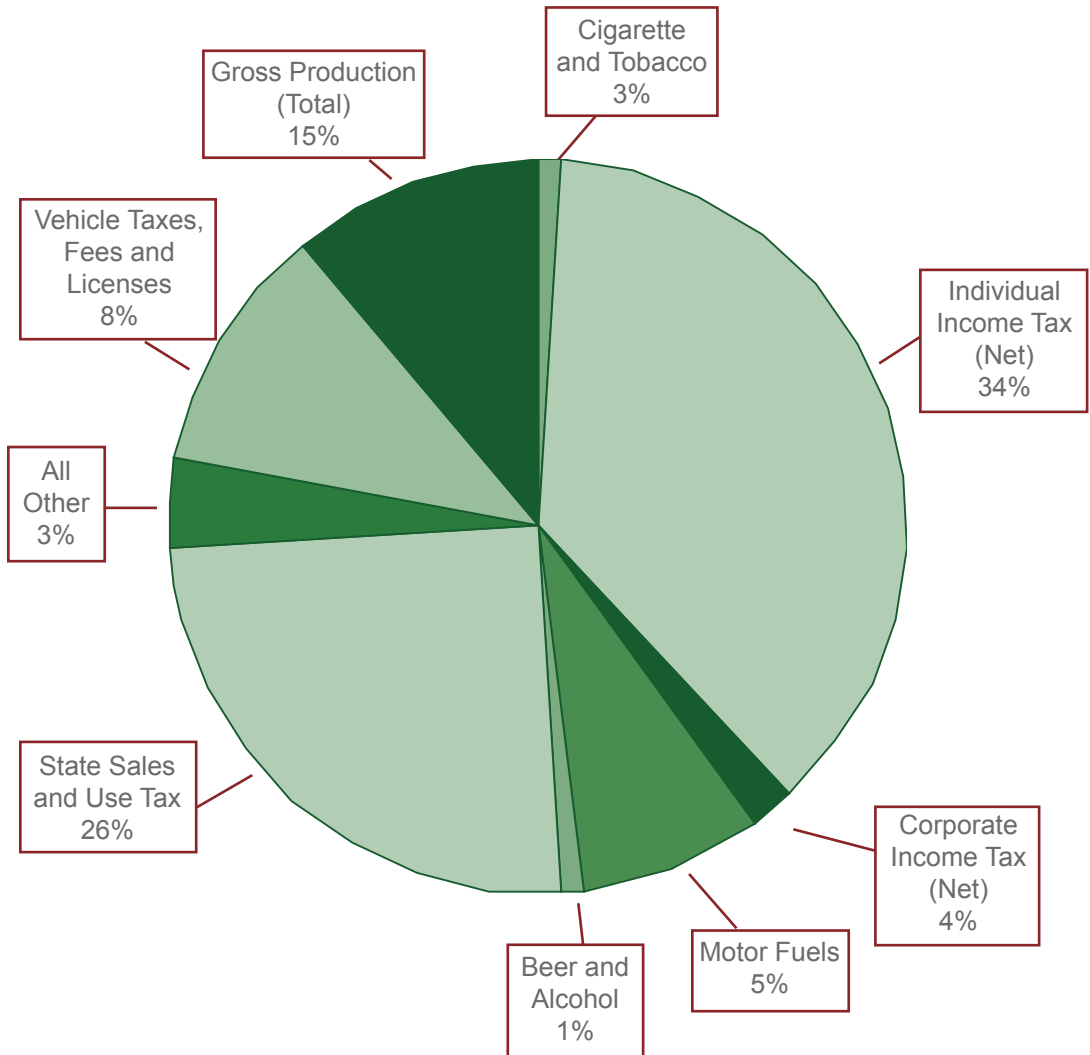
General Revenue Fund \$ 7,609,569.68
Refunded 216.68

**Reserve - Funds held in litigation or for other disposition.*



THE OKLAHOMA TAX DOLLAR FISCAL YEAR 2007-2008

HOW FUNDS WERE PAID IN...

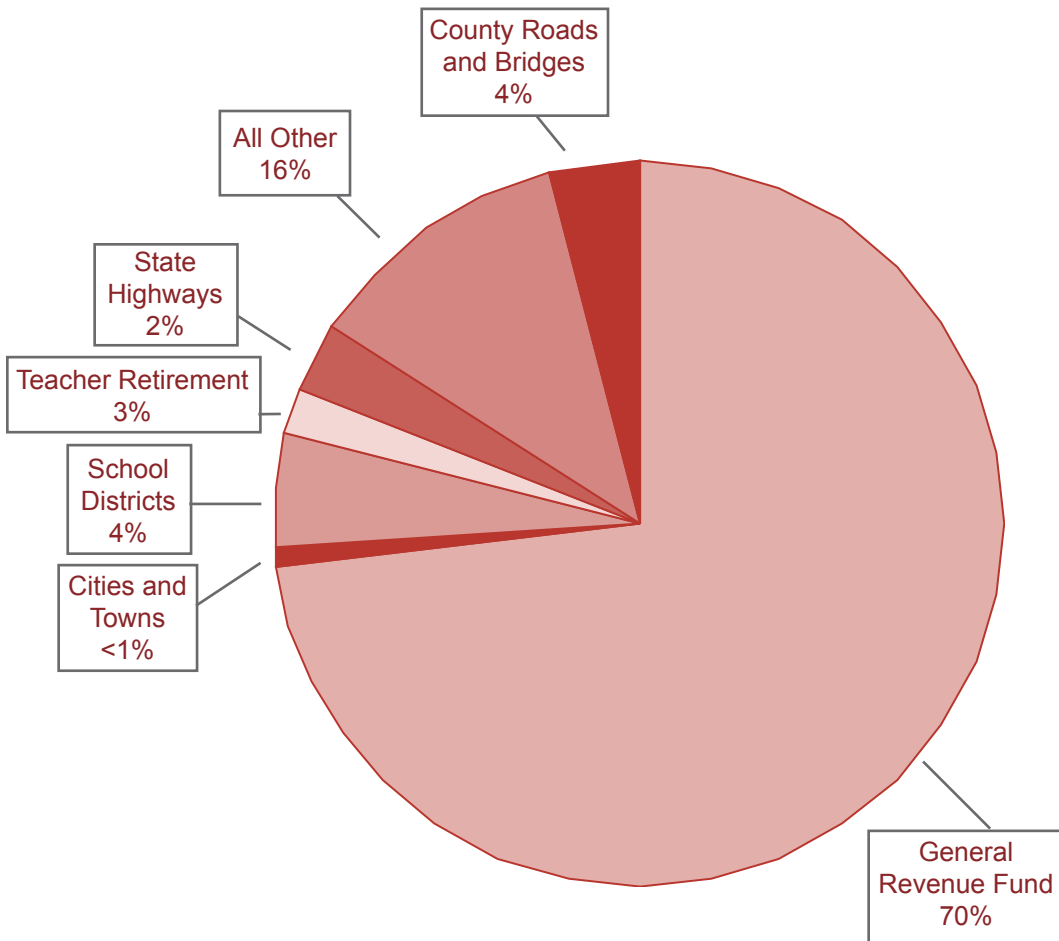


NOTE: Detail does not add to 100% due to rounding.



THE OKLAHOMA TAX DOLLAR FISCAL YEAR 2007-2008

HOW FUNDS WERE ALLOCATED...



NOTE: Detail does not add to 100% due to rounding.



COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1975 TO 2008

FISCAL YEAR	ALCOHOLIC BEVERAGE TAX	BEVERAGE TAX AND LICENSE	CIGARETTE TAX AND LICENSE
1974-75	\$ 16,659,217.04	\$ 13,186,703.66	\$ 45,157,285.98
1975-76	18,962,687.35	14,059,550.50	47,163,287.26
1976-77	19,483,500.39	14,889,028.60	48,739,428.06
1977-78	20,501,056.53	16,400,542.43	50,656,351.84
1978-79	20,641,800.27	17,228,037.29	51,146,510.10
1979-80	20,033,037.65	17,839,803.05	72,184,088.34
1980-81	22,608,530.14	19,124,697.63	75,409,357.64
1981-82	26,936,113.35	20,750,346.44	79,105,682.56
1982-83	21,528,188.11	20,609,067.22	77,316,825.67
1983-84	22,070,964.24	19,064,009.01	74,400,966.93
1984-85	24,331,611.21	18,830,715.27	72,283,974.78
1985-86	21,759,685.17	18,887,456.81	68,549,166.47
1986-87	22,482,970.07	18,642,570.50	67,244,191.98
1987-88	22,854,857.62	20,407,801.13	77,025,019.81
1988-89	22,746,924.78	20,453,797.43	71,758,582.13
1989-90	21,322,343.54	20,964,717.45	64,844,874.31
1990-91	22,334,739.85	21,906,697.30	61,134,184.61
1991-92	24,484,489.08	21,904,683.97	59,938,189.24
1992-93	23,561,685.89	22,223,294.17	59,620,956.38
1993-94	21,640,310.12	23,223,491.26	58,720,852.35
1994-95	20,628,294.63	23,262,389.54	59,836,554.25
1995-96	21,262,454.53	23,541,345.18	59,410,347.29
1996-97	21,474,281.97	22,978,239.70	60,037,768.18
1997-98	21,553,557.26	22,954,286.87	59,185,348.52
1998-99	21,876,950.17	24,389,796.22	57,689,056.21
1999-00	22,723,044.83	24,116,660.13	54,962,083.60
2000-01	23,123,522.87	23,815,059.73	53,413,374.62
2001-02	23,203,429.51	24,513,301.28	50,194,174.41
2002-03	24,398,575.92	24,234,319.98	49,556,356.67
2003-04	25,300,218.24	24,811,245.00	47,400,129.71
2004-05	26,596,570.02	24,639,440.65	89,162,719.24
2005-06	27,609,293.01	25,093,114.22	171,367,929.40
2006-07	29,244,617.04	26,004,202.19	175,180,528.57
2007-08	31,210,006.85	26,444,356.75	183,809,900.77



COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1975 TO 2008

FISCAL YEAR	CORPORATE FRANCHISE TAX	ESTATE TAX	GASOLINE EXCISE TAX
1974-75	\$ 8,623,168.70	\$ 22,886,662.38	\$ 99,895,219.07
1975-76	9,518,683.91	20,952,451.41	104,870,742.04
1976-77	10,754,431.22	19,615,141.68	110,020,416.66
1977-78	11,847,895.20	22,848,736.52	111,725,367.84
1978-79	13,351,141.05	25,996,023.58	119,655,208.44
1979-80	16,381,459.92	26,949,620.20	110,308,844.10
1980-81	17,898,346.71	37,249,569.43	107,345,955.18
1981-82	21,157,453.08	41,041,076.00	112,726,757.40
1982-83	26,197,931.67	33,540,812.60	102,477,585.90
1983-84	29,816,622.05	32,786,149.10	117,753,293.79
1984-85	31,226,619.30	38,904,438.90	154,037,835.20
1985-86	31,483,361.37	40,338,032.52	166,151,370.53
1986-87	31,668,464.82	48,505,802.28	166,816,383.64
1987-88	29,165,946.73	40,941,272.67	260,623,155.06
1988-89	31,870,387.98	37,468,768.22	262,391,848.31
1989-90	30,151,869.50	68,176,044.54	257,946,909.29
1990-91	31,982,535.31	40,893,163.21	252,513,480.71
1991-92	34,473,871.18	47,777,649.76	255,085,238.03
1992-93	34,807,512.45	52,554,654.87	261,343,561.58
1993-94	33,137,308.23	59,210,328.67	270,081,640.25
1994-95	37,488,141.18	70,665,558.76	269,691,827.48
1995-96	37,061,721.02	70,199,010.44	277,570,832.38
1996-97	40,609,631.42	82,916,175.00	288,186,091.41
1997-98	43,252,598.30	84,618,546.81	295,453,185.30
1998-99	38,408,335.84	91,778,457.84	294,625,500.86
1999-00	44,020,388.09	91,608,541.37	297,860,742.94
2000-01	43,390,067.39	87,229,923.85	290,106,696.19
2001-02	43,985,617.30	89,348,868.90	299,449,743.40
2002-03	42,971,021.87	77,218,464.77	295,443,382.40
2003-04	42,689,670.78	113,134,722.11	302,800,579.83
2004-05	42,094,064.80	83,242,896.32	302,625,479.28
2005-06	44,019,735.24	82,049,032.56	313,105,945.98
2006-07	46,131,517.38	71,195,259.31	282,451,545.32
2007-08	49,368,021.18	61,346,283.01	287,351,081.20



COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1975 TO 2008

FISCAL YEAR	GROSS PRODUCTION (SEVERANCE)	INCOME TAX
1974-75	\$ 128,113,440.31	\$ 247,097,455.04
1975-76	151,797,146.88	287,942,002.24
1976-77	191,440,843.49	343,731,608.05
1977-78	218,631,630.99	409,072,709.77
1978-79	244,796,192.03	498,263,613.41
1979-80	404,823,755.27	587,193,987.97
1980-81	573,143,749.27	732,491,215.68
1981-82	719,815,453.52	910,117,696.27
1982-83	757,158,759.33	937,761,228.50
1983-84	690,535,543.74	934,043,644.54
1984-85	691,895,910.31	1,016,112,851.65
1985-86	557,997,023.88	1,011,481,103.62
1986-87	362,087,526.79	984,516,119.54
1987-88	384,350,038.77	1,087,802,020.98
1988-89	367,940,574.94	1,212,735,586.14
1989-90	396,017,037.36	1,273,244,733.30
1990-91	411,833,398.83	1,537,508,655.15
1991-92	352,833,539.38	1,575,105,747.43
1992-93	393,923,620.72	1,663,795,466.66
1993-94	366,920,185.64	1,740,972,482.42
1994-95	304,820,115.47	1,854,084,640.35
1995-96	319,872,733.61	1,970,190,154.03
1996-97	407,984,189.30	2,188,886,965.94
1997-98	355,203,676.44	2,433,543,442.27
1998-99	249,405,330.04	2,608,552,852.35
1999-00	404,797,409.32	2,730,883,008.94
2000-01	735,228,790.38	2,905,674,203.95
2001-02	411,466,717.16	2,985,724,811.66
2002-03	592,896,596.01	2,874,367,248.65
2003-04	691,778,683.23	3,063,040,440.43
2004-05	863,919,366.55	3,327,902,994.54
2005-06	1,153,000,310.87	3,785,151,544.62
2006-07	987,972,285.22	4,041,754,427.28
2007-08	1,249,985,305.22	3,890,555,000.24



COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1975 TO 2008

FISCAL YEAR	STATE SALES TAX	TOBACCO TAX AND LICENSE
1974-75	\$ 149,815,232.24	\$ 3,517,468.85
1975-76	168,981,395.59	3,612,921.65
1976-77	190,864,384.72	3,730,818.92
1977-78	224,177,883.54	3,916,927.20
1978-79	257,965,707.26	4,173,111.51
1979-80	295,037,646.58	4,437,593.16
1980-81	356,759,065.80	4,052,476.40
1981-82	436,942,144.44	3,413,307.81
1982-83	381,033,622.58	3,433,998.66
1983-84	433,697,267.07	3,286,404.37
1984-85	595,528,804.28	3,141,879.57
1985-86	617,945,936.26	6,942,915.59
1986-87	582,005,604.22	7,469,990.34
1987-88	720,617,036.57	7,588,867.54
1988-89	741,154,594.19	7,775,579.86
1989-90	797,801,533.18	8,261,426.15
1990-91	914,166,144.94	8,605,095.01
1991-92	933,260,371.13	9,011,092.56
1992-93	963,946,124.46	9,665,004.32
1993-94	1,037,995,359.77	10,622,914.27
1994-95	1,082,606,025.06	11,307,777.31
1995-96	1,140,278,257.32	11,256,302.12
1996-97	1,196,522,747.55	11,205,801.61
1997-98	1,250,691,551.19	11,073,449.68
1998-99	1,304,901,412.95	11,798,115.22
1999-00	1,373,889,863.62	11,912,561.93
2000-01	1,457,854,666.44	12,001,630.60
2001-02	1,455,966,209.97	11,496,852.26
2002-03	1,422,902,928.14	12,284,532.09
2003-04	1,515,360,556.51	12,424,875.82
2004-05	1,574,890,574.21	18,708,447.75
2005-06	1,721,568,174.17	27,096,112.12
2006-07	1,820,605,119.63	26,373,544.15
2007-08	1,972,101,510.49	27,222,520.09



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the people of Oklahoma
by promoting tax
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quality service and fair
administration.

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at (405) 521-3637.